

TAXATION

DATE 1-17-07

[illegible]



SENATE STANDING COMMITTEE REPORT

January 17, 2007

Page 1 of 2

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 139** (first reading copy -- white) do pass as amended.

Signed: _____

A handwritten signature in cursive script, appearing to read "Elliott".

Senator Jim Elliott, Chair

And, that such amendments read:

1. Title, line 5.

Following: "TO"

Insert: "A TOTAL OF"

2. Title, line 7.

Following: "2006"

Insert: "AND OF CERTAIN 2005 AND 2004 MONTANA REAL PROPERTY TAXES PAID ON THE PRINCIPAL RESIDENCE"

3. Page 1, line 16.

Strike: "2006"

4. Page 1, line 19.

Following: "assessed in"

Insert: "the specified"

Strike: "2006"

5. Page 1, line 23.

Following: "(1)"

Insert: "(a)"

6. Page 1, line 27.

Following: line 26

Insert: "(b) If the 2006 Montana property taxes assessed to and paid by a taxpayer or taxpayers on the residence they owned and occupied as their principal residence for at least 7 months during 2006 were more than \$25 and less than \$400, a refund of the 2005 Montana property taxes assessed to and paid by the taxpayer or taxpayers on the principal

Committee Vote:

Yes 6, No 5

Fiscal Note Required _____

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residence, if they owned and occupied it as their principal residence for at least 7 months during 2005, may be claimed as provided in subsection (2), subject to the limitations provided in subsection (3), in an amount that together with the refund under subsection (1)(a) does not exceed \$400.

(c) If the 2006 Montana property taxes assessed to and paid by a taxpayer or taxpayers on the residence they owned and occupied as their principal residence for at least 7 months during 2006, together with the 2005 Montana property taxes allowed as a refund under subsection (1)(b), were more than \$50 and less than \$400, a refund of the 2004 Montana property taxes assessed to and paid by the taxpayer or taxpayers on the principal residence, if they owned and occupied it as their principal residence for at least 7 months during 2004, may be claimed as provided in subsection (2), subject to the limitations provided in subsection (3), in an amount that together with the refund under subsections (1)(a) and (1)(b) does not exceed \$400."

7. Page 2, line 6.

Insert: "(c) The claims by a taxpayer or taxpayers for 2006, 2005, and 2004 must be for the same property."

8. Page 2, line 18.

Strike: "2007"

Insert: "2008"

- END -



SENATE STANDING COMMITTEE REPORT

January 17, 2007

Page 1 of 1

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 99** (first reading copy -- white) do pass as amended.

Signed: _____

A handwritten signature in dark ink, appearing to read "Jim Elliott", written over a horizontal line.

Senator Jim Elliott, Chair

And, that such amendments read:

1. Title, line 6.

Strike: "OR"

Insert: ", "

Following: "COLLECTION"

Insert: ", OR REFUND"

2. Page 1, line 28.

Strike: "3"

Insert: "5"

3. Page 2, line 5 through line 7.

Strike: "in lieu" on line 5 through "carryback" on line 7

Insert: "the overpayment may be refunded or credited within the period that expires on the 15th day of the 41st month following the close of the tax year of the net operating loss if that period expires later than 5 years from the due date of the return for the year to which the net operating loss is carried back"

- END -

Committee Vote:

Yes 6, No 5

Fiscal Note Required _____

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MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 1-17-07 BILL NO. SB-139 NUMBER 1

MOTION: approval of amendment #SB013901.26h

Passed 6 to 5

NAME	AYE	NO
SEN. JERRY BLACK (R)		✓
SEN. JEFF ESSMANN (R)		✓
SEN. KELLY GEBHARDT (R)		✓
SEN. KIM GILLAN (D)	✓	
SEN. DAN HARRINGTON (D)	✓	
SEN. CHRISTINE KAUFMANN (D)	✓	
SEN. SAM KITZENBERG (D)	✓	
SEN. JIM PETERSON (R)		✓
SEN. TRUDI SCHMIDT (D)	✓	
SEN. ROBERT STORY (R)		✓
SEN. JIM ELLIOTT (D) CHAIRMAN	✓	
Proxy - Schmidt & Black	6	5

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 1-17-07 BILL NO. SB-139 NUMBER 1

MOTION: SB-139 Do Pass As Amended

Motion Passed 6 to 5

NAME	AYE	NO
SEN. JERRY BLACK (R)		✓
SEN. JEFF ESSMANN (R)		✓
SEN. KELLY GEBHARDT (R)		✓
SEN. KIM GILLAN (D)	✓	
SEN. DAN HARRINGTON (D)	✓	
SEN. CHRISTINE KAUFMANN (D)	✓	
SEN. SAM KITZENBERG (D)	✓	
SEN. JIM PETERSON (R)		✓
SEN. TRUDI SCHMIDT (D)	✓	Proxy
SEN. ROBERT STORY (R)		✓
SEN. JIM ELLIOTT (D) CHAIRMAN	✓	
Proxy - Schmidt	6	5

ROLL CALL VOTE

MOTION: S.B.-99 Do Pass As Amended.

passed 16 to 5

[illegible]

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Gillan

to vote my proxy on any issue before the Senate Tax

SB99 Committee

held on Jan 17, 2007.



SENATOR

STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Bob Flory

to vote my proxy on any issue before the Senate Taxation

SB 139 *Amended* *NO*
SB 139 as amended - No Committee

held on Jan 17th, 2007.

Jerry Black
SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f), a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Gillan

to vote my proxy on any issue before the Senate Tax

SB139 Committee

held on Jan 17 '07, 2007.

*yes on amendment
yes on Bill*

Judi Schmidt

SENATOR
STATE OF MONTANA

VISITOR REGISTER

DATE 1-17-07 Executive Action

BILLS BEING HEARD TODAY SB-99; SB-121; SB-139

[illegible]

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY